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and on special request and (b) the function be assigned to the SA/PC/DCI who would analyze the data submitted and provide the PRC with conclusions and recommendations. This recommendation was approved by the DCI, 28 September 1957. Tab C

7. The Management Staff recommended that PAS be limited to the preparation of financial analyses and be relieved of the responsibility for conducting Program Analysis. Tab D

CONCLUSION:

Program Analysis Staff should conduct a financial analysis of Agency activities and be relieved of the responsibility for developing and maintaining an effective program analysis system.

RECOMMENDATIONS:

1. PAS be relieved of the responsibility for conducting a program analysis of Agency activities.
2.  be revised to delete the requirement for the development and maintenance of a program analysis system and the Program Analysis Staff be redesignated the Financial Analysis Staff. Tab E
3. A Comptroller Instruction be issued defining the duties and responsibilities of the Financial Analysis Staff. Tab F
4. Approval be given to the recommended program for FAS as delineated in Tab G.

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Chief, Program Analysis Staff

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Attachments

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PROGRAM ANALYSIS STAFF

TAB A

**A. Work Accomplished**

**1. Analyses**

- a. Use of vouchered and unvouchered funds.
- b. Financial records pertaining to active PP & PM projects and compiling cumulative figures on allotments, obligations and expenditures by project by year 1949 - date.
- c. Changes in dollar value of inventories "Stores at Depots".
- d. Advances to Subsidy Projects Finance Division Account 142.1.
- e. Sale of Soft Drinks FBIS
- f. Club and Mess Fund Reports.
- g. Deferred Credits - Suspense Account 359 Fiscal Division.
- h. Deferred Credits - Account 360 Finance Division.
- i. Special Commodity Assets Account 192 Finance Division.
- j. Finance Division Report - Proprietary Projects.
- k. Finance Division Report - Subsidy Projects.
- l. Finance Division Report - Advances to Agency Employees outstanding over 90 days.
- m. Finance Division Report - Writeoffs Under
- n. Obligations and Expenditures fiscal years 1949 - 1957 by month, cumulative and development of indices.
- o.
- p.
- q.
- r. Financial Statements

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**s. Terminated Projects**

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t. Inventory and preliminary analysis of recurring reports in accordance with Comptroller Instruction No. 4 and scheduling for reanalysis during calendar year 1957.

u. SSU Reserve

**2. Staff Studies**

a. Agency Financial Statement.

b. Cost of Medical Benefits to Employees and Dependents.

c. Increase in recorded obligations subsequent to the close of fiscal year 1953.

d. Reports submitted by the Comptroller to the DD/S.

e. Development of a more meaningful and concise Financial Report.

f. Reconciliation of reciprocal accounts Fiscal and Finance Divisions.

**3. Reports**

a. Development and presentation of Agency Financial Statement.

b. Source and application of funds Statement.

c. Allotment and obligation tables, charts and graphs.

d. Receipt and disbursement of Agency funds.

e. Releases from Agency contingency reserve.

f. Temporary Duty Travel, Domestic and Foreign.

g. Project Costs:

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h. Number of personnel eligible for overseas duty allowance and length of overseas duty credit.

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i. Increased cost of quarters furnished Agency personnel overseas  
occassioned by the application of

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j. Cumulative data by fiscal year on active PP & PM projects.

k. MRD Job Orders - Survey for DD/S.

4. Reports being furnished

a. Monthly

- (1) Allotment and obligations tables and charts by organizational component.
- (2) Expenditure tables and charts by organizational component.
- (3) Personnel-On-Duty Strength tables and charts by organizational component.
- (4) Allotments, obligations and expenditures by active fiscal years cumulative total by month.
- (5) Agency Financial Statement "Black Book".
- (6) Status of Appropriations Form 133 (To Budget for transmission to Bureau of the Budget).
- (7) Revised Status of Appropriations including lapsed appropriations and M account.

b. Quarterly

- (1) Short form Agency Financial Statement.
- (2) Expenditures by Fiscal Year for Fiscal Division, Finance Division and total.
- (3) Domestic TDY Travel (will be furnished annually in the future).
- (4) Foreign TDY Travel (will be furnished annually in the future).

c. Semi-Annually

- (1) Use of Vouchered and Unvouchered Funds.

d. Annual

- (1) Summary Agency Financial Statement.
- (2) Consolidated Agency Financial Statement.

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- (3) Reconciliation with Treasury accounts for Bureau of the Budget.
  - (4) Liquidation of obligations by fiscal year trend chart 1947 - 1957.
  - (5) "Report on Assets" with supporting schedules. Prepared in compliance with Treasury Circular 966.
5. Working with TAS, Finance, Fiscal, Budget and MRD in the development of:
- a. A uniform system of object and sub-object classifications.
  - b. A procedure for the reconciliation of Finance and Fiscal Division reciprocal accounts.
  - c. A more realistic figure in Agency records for Property and Agency owned, assigned and leased Real Estate.
  - d. A property accounting system.
  - e. A procedure for the more accurate recording of data in allotment accounts and the elimination of improper coding.
  - f. A procedure for adjusting the records on project  50X1
  - g. A method of reconciling Agency cost as recorded in the Finance Division with the allotment account records.
  - h. A procedure for closing out of the SSU Reserve.
  - i. A procedure for setting up M accounts.
  - j. A revised report Form 133 for transmittal to Budget Division for forwarding to the Bureau of the Budget.
  - k. A procedure for accumulating, recording on machines and reporting of Domestic and Foreign Temporary Duty Travel.
  - l. Expenditures and obligations by month and by fiscal year 1947 - 1956.
  - m. Reconciliation of data in Finance Division account 195 "Accountability of Decentralized Installations" and 495 "Accountability to Headquarters".
  - n. Improving the format and content of the Monthly Confidential Funds Report.
  - o. Development of a method of determining a more realistic appraisal of the Agency's use of vouchered and unvouchered funds.

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MEMORANDUM FOR: Comptroller

SUBJECT : Program Analysis Staff - Assignment of Functions

PROBLEM:

Program Analysis Staff was given the responsibility for developing and maintaining an effective program analysis system by paragraph 8b(12), Revised [ ] dated 17 February 1956. The Staff as presently constituted cannot develop and maintain an effective program analysis system.

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FACTS BEARING ON THE PROBLEM:

1. An overall analysis of Agency programs was not being made at the time PAS was organized and it was felt that the Comptroller could perform this function.
2. To accomplish this, the Comptroller and PAS would have to have access to operational as well as financial data, and be able to examine available data on Agency programs.
3. Operational data have not been made available. Therefore, PAS has had to restrict its activities to preparing financial reports, making analyses of financial data as well as selected terminated projects, and participate in the development of accounting procedures and an Agency reports control program. Tab A
4. The Inspector General, when making a survey of the Office, questioned the assignment of the responsibility for conducting an analysis of Agency programs to the Comptroller's Office. His report recommended that an Agency committee be formed to study the problem and make recommendations to the Director.
5. The Deputy Director Central Intelligence directed the SA/PC/DCI to set up a committee made up of representatives of DD/P, DD/I and DD/S for the purpose of recommending the extent to which program analysis should be performed and what organizational component should be charged with this function. Tab B
6. The committee recommended that (a) Program Analysis be conducted annually at the time of the submission of programs to the PRC

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